



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 6010

October 1, 2007

Via Facsimile and U.S. Mail

Mr. James C. Taylor  
Chief Executive Officer  
SL Industries, Inc.  
520 Fellowship Road, Suite A114  
Mt. Laurel, NJ 08054

**Re: SL Industries, Inc.  
Form 10-K for the year ended December 31, 2006  
Filed March 26, 2007  
Form 8-K filed April 10, 2006  
File No. 1-4987**

Dear Mr. Taylor:

We have reviewed your filing and have the following comment. We have limited our review to only your financial statements and related disclosures and will make no further review of your documents. Where indicated, we think you should revise your document in response to this comment. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Mr. James C. Taylor  
SL Industries, Inc.  
October 1, 2007  
Page 2

Form 8-K/A filed April 10, 2006

1. Please refer to prior comment 16. It does not appear that you have addressed our prior comment in full. Please amend this Form 8-K/A to include unaudited interim financial statements for Ault Incorporated as required by Rule 3-05(b)(2)(ii) of Regulation S-X.

As appropriate, please respond to this comment within 10 business days or tell us when you will provide us with a response. Please furnish a cover letter with your response that keys your response to our comment and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

You may contact David Burton, Staff Accountant, at (202) 551-3626 or me at (202) 551-3643 if you have questions regarding these comments. In this regard, do not hesitate to contact Martin James, Senior Assistant Chief Accountant, at (202) 551-3671.

Sincerely,

Kevin L. Vaughn  
Branch Chief